



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

**2004**  
**FR 900A**

**2004**

**FR 900A**

**Employer's Withholding  
Tax Booklet**

Annual Return

**Secure - Accurate - Convenient ...**

File Electronically Today!

[www.cfo.dc.gov/etsc](http://www.cfo.dc.gov/etsc)



FR 900A (REV. 07/20/04)

DCE001A



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DCW002A

## IMPORTANT

- You must include your Federal Employer Identification Number (FEIN) or SSN on all Forms W-2 you issue to employees from whom you withheld DC taxes.
- Enter whole dollar amounts. Round all cents to the nearest dollar. Do not enter cents.
- Mail the FR-900A, Annual Withholding Tax Return and payment using the address label in the back of this booklet. The mailing address is: Office of Tax and Revenue, 941 North Capitol St NE FL 6, Washington DC 20002-4265. The FR-900A is due by January 20, 2005.
- Mail the Forms W-2 attached to the transmittal, Form W-2T to: Office of Tax and Revenue, 941 North Capitol St NE FL 6, Washington DC 20002-4265. The Forms W-2 are due February 1, 2005.
- Make check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900A and 2004 on your payment.
- We encourage you to file and pay electronically. See [www.cfo.dc.gov](http://www.cfo.dc.gov) for electronic payment options. Payments may also be made at any Wachovia Bank in DC.
- You must file the FR-900A even if no taxes were withheld or are due.



## **Employer's Withholding Tax Annual Return**

### **Filing Period and Due Dates**

The annual return (FR-900A) is due by **January 20, 2005**.

### **Who must file?**

Every employer who withholds DC income tax from an employee must file a DC Withholding Tax Return.

**NOTE:** If your withholding amount is consistently \$100 or more per month, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency to monthly. If your liability exceeds \$25,000, you must file electronically. See [www.cfo.dc.gov](http://www.cfo.dc.gov).

### **Forms**

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer except those that file electronically or on a substitute form. You are responsible for

filing and paying taxes on time whether or not you receive the forms.

### **Payments**

Write your FEIN or SSN, FR-900A, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, 941 North Capitol St NE FL 6, Washington, DC 20002-4265. You may also pay electronically, see [www.cfo.dc.gov](http://www.cfo.dc.gov).

### **Dishonored Checks**

You will be charged \$65 for any dishonored check returned to us.

### **Submission of Forms W-2**

You must send copies of every Form W-2 you issued showing your FEIN or SSN and the amount of DC income tax withheld during the year. These are due by February 1, 2005. Use transmittal

DCW003A



Form W-2T to do this. You may submit a magnetic tape or ADP printout in lieu of Forms W-2.

Mail the Form W-2 magnetic tapes to: Office of Tax and Revenue, ISA, 941 North Capitol St NE FL3, Washington DC 20002-4234. If the number of W-2s is large, you may package them in convenient sizes. If you do so:

- Number the packages consecutively;
- Write the employer's name, address, and FEIN or SSN on each package; and
- Mail the forms W-2 with the Form W-T. Write the number of packages containing Forms W-2 on a cover sheet with the employer's name.

#### **Penalty and interest charges**

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay

any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25% of the tax due.

- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily on a late payment.

#### **CRIMINAL PENALTIES**

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act and you:

- Fail to file the return or report timely. If you are convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect; or



- Willfully fail to file the return or report timely. If you are convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- Willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay a tax. You may be subject to other penalties (see DC Code §47-4101 and 4102).

These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other applicable penalties. Corporate officers may be held personally liable for the payment of taxes owed to DC.

#### **FAILURE TO WITHHOLD OR PAY TAX**

An employer who fails to withhold or pay over to DC withholding taxes, is personally liable for the tax.

DCW004A



## REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this form and send it to the address shown to the right.

Withholding Tax Forms

Number Needed

**FORM D-4**  
Employee's Withholding  
Allowance Certificate

**FORM D-4A**  
Certificate of Non-Residence  
in the District of Columbia

**NOTE:**  
DC Forms D-2 are NO LONGER ISSUED. Use federal  
Forms W-2.



Office of Tax and Revenue  
Customer Service Forms Office  
941 North Capitol St NE FL 1  
Washington DC 20002-4259

### PRINT YOUR NAME AND MAILING ADDRESS BELOW

Business name

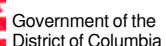
Trade name

Business address (Mailing Address)

City

State

Zip Code



## 2004 FR-900A Withholding Tax— Annual Return



Taxpayer Identification Number

Fill in ☐ if FEIN

Fill in ☐ if SSN

Due Date

1/20/2005

Business name

Fill in ☐ if this is your first return or if your address changed from your last return

Mailing address line 1

Mailing address line 2

City

State

Zip Code

1. DC income tax withheld this year

\$ .00

2. Adjustment for  
this tax year only

\$ .00

DOLLARS ONLY

Account ID

Fill in ☐ if this is your final return

DOLLARS ONLY

[illegible]

4. Penalty	\$									.00
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5. Interest	\$									.00
-------------	----	--	--	--	--	--	--	--	--	-----

6. Total due	\$								.00
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TAXPAYER NAME \_\_\_\_\_



FEIN or SSN \_\_\_\_\_

**PLEASE  
SIGN  
HERE**

Under penalties of law, I declare that, to the best of my knowledge, this return is correct.  
Declaration of paid preparer is based on all the information available to the preparer.

\_\_\_\_\_  
Taxpayer's signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**PAID  
PREPARER  
ONLY**

\_\_\_\_\_  
Preparer's signature (if other than taxpayer)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Firm name

\_\_\_\_\_  
Firm address

Telephone number of person to contact

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Preparer's FEIN, SSN or PTIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-900A" and tax year on your payment.  
Mail return and payment to: Office of Tax and Revenue, 941 North Capitol St NE FL 6, Washington DC 20002-4265.

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Government of the  
District of Columbia

## Transmittal for Forms W-2

Attach forms W-2 and mail to:  
Office of Tax and Revenue  
941 North Capitol St NE FL 6  
Washington DC 20002-4265

Form W-2T

Taxpayer Identification Number

Fill in ☐ if FEIN

Fill in ☐ if SSN

Period ending (MM/DD/YYYY)

Account ID

Business name

Telephone number of person to contact

Mailing address line 1

Mailing address line 2

Remarks

City

State

Zip Code

DCW009A



DCW010A



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7/20/04, 8:20 AM

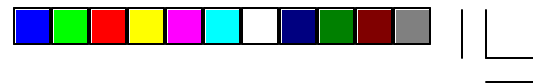


Office of Tax and Revenue  
941 North Capitol St NE FL 6  
Washington DC 20002-4265



Office of Tax and Revenue  
941 North Capitol St NE FL 6  
Washington DC 20002-4265





EMPLOYER'S  
MONTHLY WITHHOLDING RECORD

MONTH	DC PAYROLL TAX WITHHELD	DATE PAID
JAN		
FEB		
MAR		
APR		
MAY		
JUNE		
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	(b) Tax per W-2s
		Difference (Block a minus Block b)